App. F. IX-4

Previous References 1936. (ഭ) ഭ. File No. 110-36.
Serial Nos. 2

Letter References.
ഭ dept 9/37 P.S.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 are

Part B for May 1937.

SUBJECT.

Monthly Report — Monopoly Rate of Income Tax in the Railway Audit Office at the end of March 1937

WD 0418—GPB—22,500—29-8-36

G.T 110-36-3

In reply please quote reference to No. 423 Rys

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated 20th May *1937*.

FINANCIAL SECRETARY 1 MAY FROM No.

FINANCIAL BRANCH 1538 25 MAY 1937 Bangalore

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

Rajasevanipuna
S. Shamanna, Esq., B.A.,
Financial Secretary to the Government of Mysore,
B a n g a l o r e.

SIR,

I have the honor to forward herewith for the information of Government a Report and my review on the state of work in the Office of the Auditor, Mysore Railways, Mysore, for the quarter ended 31st March 1937.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Subs for perusal.

Review by Comptroller on the Report of the Railway Audit Office for the quarter ended 31st March 1937.

Page 1. Item 6. It is stated that 2 bills against Agency and 1 against Railway Department are pending clearance. The month to which the bills relate and the particular department other than the Agency referred to may be noted.

Page 3. I.T.A's Reports pending verification in the Coaching Section. The number pending in the Coaching Section is 12 and it is rather large. When they were received in that section and why they are pending and the period of pendency may be noted. Their disposal should be got expedited.

Page 7. Item 3. Reconciliation of the Allocation Registers with the departmental books.

Abstract "A" for December 1936

" "E" for November 1936

" "F and G" for December 1936

Why the work is so behind and the month up to which it should have been completed by the end of March may be clearly indicated.

Page 17. Amount outstanding under Capital and Revenue for

(1) want of estimate
(2) excess over estimate
(3) want of appropriation
(4) excess over appropriation
(5) miscellaneous irregularities.

What action has been taken on all the above outstandings should have been clearly noted against each item.

Page 20 Items 29 to 34. -Date of despatch

Page 28 Items 1 to 3, 5, 7, 9, 10, 11 and 16. Date of last scrutiny.

The dates noted against each of the above items are stated to be during April 1937. Whether they were due for scrutiny in March and if the review has not been done that month, why that has not been done may be detailed.

A Raghavachar
Comptroller.

42532

A.O. 121 and 122

MYSORE RAILWAYS

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF

March 1937.

No. R. 1147
ENCLS.

OFFICE OF THE AUDITOR,

Mysore, dated 9/4/37 *1937*.

Forwarded with compliments to the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

M. Viswaraja Ths

Auditor Mysore Railways.

WD 270—GBPM—100 books—6-9-1934.

No. 397/Rys
20.4.37

MYSORE RAILWAYS.

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF ..... March ..... 193 7.

ACTUAL DATE OF SUBMISSION .... 193 .

No.	Particulars	Period up to which Work should be ~~State of~~ completed.	Period up to which Work was actually completed on the date of ~~Submission of Report~~	~~Remarks~~ Reasons for arrears if any.
	I. TRAFFIC AUDIT.			
1	Approximate Return of Traffic ~~for the month of~~ ..... (preparation of)	For P.E 20.3.37. Should be sent on 29/3/37	For P.E 20.3.37 sent on 27.3.37	no arrears.
2	Audited Return of Traffic ~~for the month of~~	Jan '37	sent on 29.3.37	— do —
3	Statement of irregularities in Tickets ~~for the month of~~	Feb '37	Feb '37	— do —
4	Statement of Missing Tickets	— do —	— do —	
5	Summary of Telegraph transactions during the month of ..... (adjustable by the Government of India Telegraph Department).	Feb '37	Bill sent with No. C297/2dt 1/4/37.	
6	Bills issued to Departments—			

Vouchers brought to debit in the Audit Office Balance Sheet	Bills prepared and issued	Bills accepted by parties	Bills returned unaccepted	Uncleared bills over 3 months old to end of Jan '37
No.	No.	No.	No.	No.
1803	113	—	Nil.	39 (X)

(X) 28 items out of 39 outstanding for over 3 months old have since been cleared. The remaining 11 items relate to the following departments for clearance of which action has been taken.

Police 7
Elect. 1
~~Agencies~~ 2
Rly. Dept 1
11

No.	Particulars	State of Work		Remarks
		period up to which work should be completed.	period up to which was actually completed on the date of submission of report.	
	Preparation.			
7	Statement of unaccounted Way Bills by the Foreign Railways	For what month Dec'36	Date of despatch 25.3.37	
8	~ Do Invoices do do			
8A	~ —— do —— do —— do —— do ——	Dec'36	25.3.37 / 23.3.37	
9	Last Division Sheet due—			
	Coaching	Feb'37	30.3.37	
	Goods	PE. 10.2.37	4.3.37	
		20.2.37	15.3.37	
		28.2.37	25.3.37	
	II. Returns Received.			
1	Particulars of Stations from which information for the approximate return not had.	nil.	nil.	
2	Returns of Stations and Division Sheets from Foreign Railways without which Audited Return completed and sent.	All have been received		
	III. Registers.			
1	Reconciliation of the following:—			
	(*a*) T.A. 6 and 6A Registers / (*b*) Audit Office Balance Sheet } compared with Traffic Book	Jan'37 & Dec'36 are under reconcibia		
		~~Jan'37~~	~~Jan'37~~	
	(*c*) Traffic Book with General Books	—— do ——	—— do ——	Action has been taken to bring these registers to current.
	(*d*) Traffic Book with Statistical Books....	Jan'37	Jan'37.	—ch—

2	Stations inspected by G.O's. for the month	Bidadi, Virajpet Mercara out Agencies		
3	Stations due but not inspected by G.O's. for the month	* Arsikere	since inspected on 3rd 4th 4th Apl 37	
	IV. Review of Reports.			
1	Stations not inspected by I.T.A. during the quarter as per programme	1) MYA 2) Bidadi		As the JTA of B'lore Distt. is on leave from 3/37 it has not been possible to arrange for the inspection of all the stations left by him uninspected
2	Verification and review of reports pending	Good chg — nil — + 12 —		
3	Offices due but not inspected by G.O's. for the month	C.S./E's Office and cash office at Chintamani		Included in the programme for the current quarter.
4	Offices inspected by G.O's. for the month	Senior Dy Engrs Office, Mysore D.T.S's office at Bangalore B.C.L. Ry Co's office D.L.O's Office.		
	V. Periodical Returns due during the Month but not received.			
	Ticket Printing.			
1	Indents of Stations due but not received	9 stations		Non receipt of indents reported to D.T.S. 1st to 5th day.
2	Indents received but not yet complied with during the month	— nil . —		
3	Stations if any which have been issuing Blank Card Tickets instead of Printed Card Tickets and the cause for non-supply of tickets.	Arsikere		Indent was received late and the tickets since supplied on 3.3.37
	Forms.			
1	Indents due but not received	nil.		
2	Indents received but not yet complied	All indents received have been complied with.		
3	Irregular indents	nil .		
	General Audit.			
	Establishment Audit (including Construction).			
1	Bills not received during the month as per programme	The bills were received and passed for payment in time.		

Monthly Report, etc.—*contd.*

No.	Particulars	Period up to which work should be completed / State of Work	Period up to which work was actually completed on the date of Local Audit Report	Remarks
2	Bills received but not audited and paid during the month	one bill		
3	Reconciliation of the Establishment Audit Register with Allocation Registers.	Jan'37	Jan'37	
4	Completion of Service Registers and the Records of Service	posted up to date		
5	Returns due from the Establishment Section during the month but not sent—			

Government	Agent	Comptroller	Other Departments, Government and Administration
	Statements of transactions under P.F.		

No.	Particulars		Outstanding at the end of Feb'37		Issued during the month	Received during the month	Disposed of during the month	Balance
			Audit	Dept.				Audit / Dept.
6	Disallowance lists issued, replies received and final disposals		10	35	46	44	51	3 / 37

EXPENDITURE AUDIT.

Capital Construction.

Accounts of Divisions not received for audit	Accounts for Feb'37 due on 10.3.37	Accounts for Feb'37 were received on 10.3.37.	

2	Issue of Audit advice	Feb'37	Feb'37, issued on 16/3/37	
3	Receipt of vouchers from treasuries for audit	Feb'37	Feb'37	
4	Completion of objection books	—do—	—do—	
5	Sub-Registers, month for which completed	—do—	—do—	
	CAPITAL (*Open Line*).			
1	Number of Bills received up to 25th pending audit against that received with reasons.	+ — ÷	— —	
2	Completion of Works Register and agreement of totals therein with the Capital Ledger.	Feb'37	Feb'37	
3	Estimates received for scrutiny for which certificate not furnished with reasons.	—	—	
4	Book of objections, final disposals	O.J.S to end of Feb'37		
5	Completion Reports (if any) on hand with reasons for delay in disposal.	one (for consg 2-20' issued GB on B.M. section)		under correspondence re: adjustment of land charges
6	Statement of Expenditure on Capital Works supplied to departments	to end of Feb'37		
	WORKSHOP ACCOUNTS.			
1	Account for the month of February'37 due on 10-3-37	Received on 16.3.37		
2	Journal entries for Feb.37 given to books	On 17.3.37		
	(*a*) Items adjusted in the accounts of the Workshop without accepted vouchers but kept in suspense by audit.	—		

No.	Particulars	State of work	period up to which work should be completed	period up to which Work was actually completed on the dates of submission of Report	Remarks
	(*b*) Items of payments adjusted in excess of those adjusted in the books of the Audit Office.		—	—	
	(*c*) Items of payments adjusted short of those adjusted in the books of the Audit Office.		—	—	

(*d*) Amount outstanding in the Miscellaneous advance account on account of private jobs and progress of adjustments		Debits during the month		Adjusted during the month		Items unadjusted at the end of the month under report	
No.	Amount	No.	Amount	No.	Amount	No.	Amount
47	1341-1-6	19	563-12-	23	732--	24	609-1-6

3	Registers of Rolling Stock and agreement with departmental registers....	Verified to end of Jan'37 with statement of outlay for Jan'37
4	Reconciliation of the Workshop suspense balance with that in the Capital Ledger.	Do do ..... Feb'37 .....
5	Book of objection and disposals	Issued to end of ..... Feb'37 .....

REVENUE (*Open Line*).

1 Bills pending audit—

(1) Number outstanding at the end of previous month and (2) Number received during the month	Number pending	Cause for delay
(1) 4. (2)	7	2 received in Feb'37 4 received in Mar'37 are under correspondence with departmental officers 1 Received in Mar'37 is under verification.

2	Completion of Allocation Registers and agreement with the demands payable account.	Completed to end of	Feb'37
3	Reconciliation of the Allocation Registers with the departmental books.	Do do	A. to end of Dec'36 B&C. to end of Jan'37 E. to end of Nov'36 but up to date to end of Dec'36
4	Book of objections and disposals	Issued to end of	Feb'37
	STORES AUDIT.		
1	Completion—		
	(i) Priced Ledgers		March'37 / March'37
	(ii) Register of Stores Purchases		do end of / do end of
	(iii) Do Sales	~~Posted up to~~	Jan.'37 / Jan.'37
	(iv) Do Mis. Advances (English Indents)		
	(v) Do Deposits		
2	Returns not received from depots for completion of ledgers during the month.		— / —
3	Agreement of—		
	(i) Depot Ledgers with Priced Ledgers (quantities only)		March'37 / March'37
	(ii) Priced Ledgers with balance in Capital Ledger		Jan'37 / Jan'37
4	Reconciliation of the balance in the following Suspense Registers with the Capital Ledger balances—		
	(i) Stores purchases		— do — / Agreed to end of do Jan
	(ii) Stores sales		
	(iii) Miscellaneous advances		
	(iv) Deposits		

No.	Particulars	State of Work (period up to which work should be completed)	Work was actually completed on the date of submission of report	Remarks
5	Completion of the following Registers— (i) Registers of English Indents compared with grant	Posted to end of Jan'37	Agreed to end of Jan'37	
	(ii) Register of Stores in transit			
	(iii) Register of Stock adjustment			
6	Bills received but pending audit	All bills received to end of 31/3/37 were audited and passed for payment except two bills received on 27.3.37 are under verification.		
7	Book of objections and final disposal therein— *			

No. of items		No. of items cleared	Balance	
At the end of last month	During the month		No.	Amount
—	—	—	—	—

* The bills received from C.S.K have been audited and passed for payment and no amount was disallowed in audit.

8	Monthly account summaries unaccepted at the end of the month ...	All monthly summaries for Feb'37 sent to departments were received duly accepted and adjusted in the a/cs		
	OLD OPEN LINE (RAILWAYS WORKED BY THE M. & S. M. RY.)			
1	Register of works for the Old Open Line	(1) Jan'37 (2) approximates Feb 37	(1) Jan'37 (2) Feb'37	

2	Adjustment of Capital transactions	Jan '37	Jan '37.
3	Adjustment of Revenue transactions—		
	(1) Provisional	Feb '37	Feb '37
	(2) Actual	— do —	— do —
4	Reconciliation of these adjustments with those transferred in exchange accounts by the Comptroller.	Jan '37	Jan '37
5	Agreement of the figures accounted for with those in the Capital and Revenue Accounts received from M. & S. M. Ry. Co.	March '36	March '36
6	~~Half-Yearly Report to Government of excesses over sanction to estimates and budget grant.~~		
7	~~Registers of authorisations to the Bank for advances required by the Company and adjustments thereof.~~		
	BOOKS AND BUDGET.		
	Revenue.		
1	Completion of Revenue Journal and Ledger	~~Posted to end of~~ Feb '37	Feb '37
2	Account Current for Revenue transactions	~~Do~~	
3	Completion of Suspense Registers and agreement with balances in the Revenue Ledger—		
	(1) Demands payable	~~Do~~ Feb '37	Feb '37

	(4) Do other Suspense Balances referring to—		
	(*a*) Capital Works		Feb '37 Feb '37
	(*b*) Workshops		—do— —do—
	General.		
1	Completion and submission of the Account Current to Comptroller		Month ~~Jan '37~~ Feb '37 Date of submission 1.9.22/3/37
2	Receipt of Exchange Accounts from Comptroller		20.3.37.
	PROVIDENT FUND ACCOUNTS.		
1	Posting of the Fund Registers ~~for the month of~~ ..... —		
	(1) Compulsory deposits		
	(2) Security deposits		Feb '37 ~~Posted to the end of~~ ..... March '37.
2	Posting monthly balances		
3	Posting of Check Register		Feb '37 Feb '37
4	Agreement of figures in the Revenue Check Register with the Revenue Ledger.		—do— —do—
	Half-Yearly.		
5	Calculation of bonus to be credited to subscribers		Sep '36 Sep '36.
	Annual.		
6	Issue of anuual accounts to subscribers		March '36 March '36

No.	Particulars	State of Work	Remarks
		period up to which work should be completed. / period up to which Work was actually completed on the date of submission of Report.	
	General.		
7	Filing of Declarations —		

Declaration due at the end of last month	New subscribers during the month	Total due	Declarations received and filed
20.	8.	28	15

23.

No.	Particulars	State of Work	Remarks
8	Settlement Cases—		

Number to be settled at the end of the previous month	Number received during the month	Total	Number settled during the month	Balance
2.	3.	5	2	3

All the 3 cases pending are under correspondence with departmental officers.

No.	Particulars	State of Work	Remarks
9	Withdrawal Applications and their Disposal—		

Number on hand at the end of the previous month	Number received during the month	Total	Number of applications sanctioned	Balance
8	38	46	39	7

None pending in audit certified and sent to Agent for sanction.

General Audit.

1. Establishment	—	1	12.1.37
2. Expenditure	2	2 - 4	25.1.37 concerned officers are being reminded. Reminders are being issued and replies are awaited.
3. Old Open Line	—		
4. Books and Budget	—		
5. Cash and Pay	—		
6. Records	1		12.3.37
7. Stores	†		~~12.3.37~~

3. Number of drafts approved on the penultimate working day for which fair copies were not ready by the end of the month.	None
4. Number of fair copies signed on the last day which were not despatched on that day.	—do—
5. Number of letters despatched by the penultimate day not indexed and returned to section by the last day.	—do—
6. Tickets due for destruction during the month under standing orders and the action taken.	december'34 will be destroyed on 5-4-37
7. Whether the following items of work are up to date:—	
(1) Office Imprest Account	yes
(2) Stationery Register	—do—
(3) Furniture Register	—do—
(4) Forms Ledger	current
(5) Library Register	—do—
(6) Filing and binding of vouchers, etc.	Vouchers to end of January'37 filed. Binding work for december'36 and Jan'37 on hands.
(7) Posting correction slip to Codes, Manuals, Service Regulation, etc.	

AMOUNT OF TRAFFIC OUTSTANDINGS AND OF EXPENDITURE UNDER OBJECTION.

	End of last month Jan'37		End of previous month Dec'36		End of second previous month Nov'36		Explanation for increase
	No.	Amount	No.	Amount	No.	Amount	
A		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Traffic Outstandings —							
Stations	—	63,530-15-6	—	50,240-15-6	—	56,229-12-3	⊗ Dec'36 and Jan'37 accounts are under reconciliation.
Audit Office	⊗		⊗			343,517-11-5	
Deposits Private Companies		201.362-3-3		155791-7-3		143.962-7-9	
Total							
		Feb 37		Jan'37		Dec'36	
(a) *Stations.*							
Amount outstanding over 6 months		— — —		— — —		— — —	
Do do at the end of 1936—37		168-6-9		— — —		— — —	
Do do at the end of 1935—36		66-14-0		72-15-0		135-13-9	
34-35a previous years.		574-15-9		575-4-0		578-8-6	
		Jan'37		Dec'36		Nov'36	
(b) *Audit Office Balance Sheet.*							
Amount outstanding over 6 months 36-37....	6	30.479-5-6	10	1.01.275-0-2	8	79.360-1-2	Amount of Rs 3.58.514-14-0 has been received from Mysore Govt works during March'37
Do do at the end of 1935—36 ...	9	1.01.206-2-2					
Do do at the end of 1934—35	4	26.357-11-8	4	26.357-11-8	5	26.371-11-8	

	VOUCHERS.		
1	Post-audit of vouchers	Jan'37	Jan'37
2	Filing of vouchers, C.O. 7's	a) Jan'37 b) Feb'37	a) Jan'37 b) Feb'37
	CASH AND PAY SECTION.		
1	Date on which Cash Book for last day of the month under report closed.	Feb'37	Feb'37
2	Check of the Pay Masters' Cash Book with—		
	(*a*) Office Cash Book	—do—	—do—
	(*b*) Pay Clerks' Cash Books	31·3·37	31·3·37
3	Preparation of C.O. 9 Register	22·3·37	22·3·37.

Letter and Unofficial files	Number less than one month old	Number more than one month old	Date of receipt, earliest reference	Remarks
1. Undisposed references in the several sections—				
Traffic Audit.				
Ticket Printing				
Coaching				
Goods				
Statistics				
Traffic Book	24		2·3·37	
General Audit.				
Establishment	6		12·3·37	
Expenditure	2	3	30·11·36	
Stores Audit.				
Books and Budget	1	1	26·2·37 17·3·37	The stock sheets received from the CSK are under verification and they will sent to the Agent during the week.
Cash and Pay				
Records	3		5·3·37	
Old Open Line				
2. Number of letters issued for which replies due—				
Traffic Audit.				
Ticket Printing				
Coaching				
Goods				
Statistics				
Traffic Book				

	End of December 36		During Jan '37 & Feb '37		Total		
	No.	Amount	No.	Amount	No.	Amount	
Capital—							
(*a*) Want of estimate	— —	— — —	1	12,474-0-0	1	12,474-0-0	
(*b*) Excess over estimate	2	6139-0-0	7	10,552-0-0	9	16,691-0-0	
(*c*) Want of appropriation	3	993-0-0	-1	34-0-0	2	959-0-0	
(*d*) Excess over appropriation	1	1308-0-0	1	8164-0-0	2	9472-0-0	
(*e*) Miscellaneous irregularities	8 ⊗	— — —	19 ⊗	— — —	27 ⊗		Want of CRS
Revenue—							
(*a*) Want of estimate	2	4772-0-0	1	15261-0-0	3	20033-0-0	
(*b*) Excess over estimate	—	—	—	— — —	—	— — —	
(*c*) Want of appropriation .. .	11	6758-0-0	-11	-6758-0-0	—	— — —	
(*d*) Excess over appropriation	1	67-0-0	-1	67-0-0	—	— — —	
(*e*) Miscellaneous irregularities	61 ⊗	— — —	-10	— — —	51 ⊗		Want of CRS

Initials of Superintendents in charge of Sections—

T.A.				E. A.	X. A.	B. B.	C. & P.	Stores	O.O.L.	Forms and Records
T.P.	Chg.	Goods	T.B.							
				9/4	9/4	9/4		29/9/4	9.4.37	9/4/37

Auditor, Mysore Railways M. Venkatarayan Ttes

9/4

ANNEXURE

No.	Particulars of the Return	Due to	Due date	Date of despatch
	TRAFFIC AUDIT.			
	Monthly.			
1	Statement of Percentage of Earnings due to M. & S. M. Railways Traffic hauled by Mysore Railways trains between Yeswantapur and Yelahanka.	M. & S. M. Ry.	15th of the 2nd month	18·3·37 (goods) 25·3 37 (clg)
2	Statement of principal commodities	Agent	25th of the 2nd. month following.	25·3·37
3	Cotton Traffic Statement	Do	Do	— do —
	Quarterly.			
4	Rail Borne Statement	Director of Statistics	6 weeks after the close of the month.	27·2·37
5	Mineral Traffic Statement	Director of Geological Department.	Do	1·3·37
6	Wagon Mileage Statement	Traffic Manager	Do	
7	Coaching Audit Advices for the month of	Stations	Do	25·3·37
8	Goods Audit Advices for the month of	Do	Do	18·3·37
9	Abstract of Home Line Passes for the month of	Agent	25th of the month following.	18·3·37
10	Statement of Foreign Line P.T.O.'s for the month of	Chief Auditors of all Foreign Railways.	10th of the month following.	24·3·37 12·3·37
11	Account Current of Through Traffic for the month of	All Foreign Railways	15th day of the 2nd following month.	18·3·37
12	Summary of Coaching Stock interchanged for the month of	C. A. A., M. & S. M. Railway	30 days after the close of the month.	4·3·37

	GENERAL AUDIT.			
	Daily.			
13	Daily Summaries	All Departments	Daily	Sent to end of 25·3·37
	Weekly.			
14	Statement of Cheques drawn on the Bank of Bombay	Comptroller	Every Saturday	Every Saturday.
	Monthly.			
15	Monthly Summary	All Departments	5th of every month	For Feb 37 sent on 5·3·37
16	Statement of Grant outlay and Balance of Foreign purchase	Comptroller	1st of every month	— do — sent on 25·3·37
17	Statement of Stores transactions....	Agent and C.S.K.	18th of every month	— do — 8·3·37
18	Statement of Workshop made articles	Loco. and Carr. Superintendent	5th of every month	Sent on 15·3·37
19	Intimation of actual consumption of coal	Do do	18th of every month	5·1·37.
20	Yearly Statement of Stores transactions	Government through the Agent	30th September of the succeeding year.	
21	(*a*) Revenue Statistics (Lines worked by Government)	Financial Secretary, Comptroller, General Secretary, Railway Secretary, Secretary for Representative Assembly and Legislative Council.	10th of the 2nd month	15·3·37
	(*b*) Do (M. & S. M. Railway)		Soon after the information is received from the Company.	9·3·37
22	(*a*) Monthly List of Transfers (Debited)	Construction Division	1st week of the month following.	3·3·37
	(*b*) Do (Credited)	....	Do	
23	Consolidated receipt for treasury remittances....	Treasury Officers	Do	9/10·3·37
24	Statement of Capital Expenditure	Agent	Last week of the 2nd succeeding month.	31·3·37
25	Monthly Account Current with necessary schedules accompanying the same.	Comptroller	20th of the 2nd succeeding month.	(For Jan 37) 19·3·37 (For Feb 37) 22·3·37
26	Monthly Exchange Accounts	Do	22nd of the 2nd succeeding month.	22&23-3-37
27	Bills for amounts payable to or receivable from Mysore and Kolar District Boards.	Presidents of District Boards	Last week of the 2nd succeeding month.	27·3·37

ANNEXURE I—*concld.*

No.	Particulars of the Return	Due to	Due date	Date of despatch
28	Audit Notes on the Workshop Accounts	Loco. and Carr. Superintendent	20th of every month	27·2·37
29	O. I. Statement for Capital Works	Do do	25th of every month	5·4·37
30	Capital Outlay Statement (Workshop)	Agent	Do	7·4·37
31	Statement of Objectionable Items	Executive Engineer, Mysore and Hassan.	Monthly	5·4·37
32	Statement of Capital Outlay on Works	Agent	Do	— do —
33	Statement of Monthly Revenue Expenditure	Do	25th of every month	7·4·37
34	Statement of Revenue Objectionable Items	Departmental Officers	Do	— do —
	Quarterly.			
35	Provincial O. I. Statement	Railway Secretary	Quarterly	17·3·37
36	Statement showing the Railway finance and development....	Do	15th January, April, July and October of each year.	..
37	Quarterly O.I. Statement	Agent	Once a quarter	—
38	Annual accounts to subscribers (P.F.)	All Departments	30th June	..
	Yearly.			
39	Review of Balances 34-35	Financial Secretary and Comptroller.	After the close of the annual accounts (before the end of December).	15·5·36
40	Annual account current between Civil and Railway Departments.	Comptroller	Do	10·11·36.

ANNEXURE II.

Name of Register	Period of scrutiny	Date of last scrutiny
Register of Coaching Traffic	Monthly	31·3·37
Register of Passengers, Excess Fares, Parcels and Luggage, etc.	Do	—do—
Register of H. C. and Dogs	Do	—
Register of Goods Traffic	Do	31·3·37
Do Sundries	Do	—do—
Do Principal Commodities	Do	—do—
Do Train-miles	Do	—do—
Traffic Book	Do	17-3·37
Audit Office Balance Sheet	Do	24·2·37
Register of Bills recoverable	Do	26·3·37
Register of Unaccounted for Traffic "To Pay" (Goods)	Do	23·3·37
Do do "Paid" do	Do	
Do do "To Pay" (Coaching)	Do	25·3·37
Do do "Paid" do	Do	

ANNEXURE III.

Particulars of the Return	Due from	Due date	Date of receipt
GENERAL AUDIT.			
Daily.			
Daily Report of Receipts and Issues	Depot Store-keepers	Daily	Received to end of 30 3/37
Weekly.			
Approximate Return of Traffic for the Worked Lines	M. & S.M. Ry.	One week after the period to which the Return relates.	27.3.37
Monthly.			
Monthly Statement of Approximate Receipts and Expenditure	M. & S.M. Ry.	25th of the 2nd month following.	31.3.37
Statement of Capital Expenditure incurred by the M. & S.M. Ry. on all Capital Works.	Chief Auditor and Accountant	10th of the 3rd month following.	22.3.37
Statement of discrepancies noticed in the Account Current by the Comptroller.	Comptroller	Before the end of the 2nd succeeding month.	—
Monthly Audited Returns of the Traffic for the Worked Lines	Railway Secretary	15th of the 3rd month following.	19.3.37
List of Unpaid Wages	Pay Clerks	Before the end of the 2nd month following.	8.3.37 to 29.3.37
Returns of Receipts and Expenditure of Worked Lines	M. & S.M. Ry.	15th of the following month.	10.3.37
Monthly Accounts (Capital) from Divisions	Divisional Officers	....	10.3.37
Monthly Return of Coal and Fuel Received and Issued	Loco. Dapartment	15th of the following month.	Return for Feb 37 Received on 9.3.37

Monthly Account received form M. & S.M. Ry. Company Home Board Payments.	....	....	
Statement of non-receipt and short receipt of coal	Loco. and Carr. Superintendent	15th of each month	From 16/3/37 to 15/2/37 Recd. on 13·3·37
Wagons diverted from one station to another	Do do	Do	For 2/37 received on 10·3·37
Coal bills passed for payment	Do do	Do	For 2/37 recd. passed for payment on 19/3/37
Permanent-way materials	Executive Engineers of Mysore and Hassan Districts.	10th of each month ...	For 2/37 recd. on 12&13·3·37
Non-stock articles remaining unissued	Depot Store-keepers	1st of every month	To end of 1/37 Recd. on 8·3·37
Amount paid in London to Inspectors by London Agents	Comptroller	Every quarter	For QE 30 9/36 recd. and adjusted for 2/37
Balance Return of permanent-way materials	Executive Engineers	30th July	
Statement of receipts and payments of B.-C.L. Railway Company....	Chairman, B.-C.L. Railway	First week of the month succeeding.	6·3·37
Local purchase statement	Loco. and Carr. Superintendent	15th of every month....	22·3·37
Statement of advances made to Workshop staff on Extra Muster Roll.	Do do	4th of every month	4·3·37
Labour Pay Sheets	Do do	Do	4·3·37
Capital outlay statement on Rolling Stock	Do do	15th of every month	12·3·37
Balance Return of Tools and Plants	Executive Engineers	After the close of the year.	
Statement of bills passed on different treasuries	Executive Engineer (Cons.)	1st of every month	5·3·37
List of passed bills paid by treasuries	Do do	10th of every month	19·3·37
Accounts of the Division	Do do	20th of every month	10·3·37
Half-yearly Return of Tools and Plant	Do do	25th of January and July of each year.	24·2·37
Half-yearly Return of materials at site account of works	Do do	Do do	3·3·37
Review of financial position	Do do	20th of the month following the half-year.	1·3·37
Tools and Plant Return (Surveys)	Survey Officers	Monthly	No Surveys
Do half-yearly	Do	10th of the month following the close of the half-year.	

* Balance Return of P.W. materials as on 30-6-36 not received by XEN Hassan has not been received. The matter is made correspondence with the XEN in his letter No. H/1436 of 15·3·37

ANNEXURE III—*concld.*

Particulars of the Return	Due to	Due date	Date of despatch
Monthly.			
Statements of Life Insurance Premia	Insurance Secretary	Last week of the 2nd following month.	25·3·37
Form B	Agent, Railway Secretary and Financial Secretary.	22nd of the 2nd following month.	23·3·37
Statements of Transactions of Provident Fund Institution	Agent	Last week of the 2nd following month.	7-10-36
Statement of Bonus withheld by orders of Agent	Do	Do	
Statement of Unpaid Wages....	Departments	Before the end of the 2nd succeeding month	8·3·37
Statement of Revenue and Expenditure	Agent	Last week of the 2nd succeeding month.	31·3·37
Quarterly.			
Yearly Balance Return	Store Depots	10th July	—
Report of objectionable Expenditure and Irregularities in the Railway Department.	Comptroller	25th December, March, June and September.	
Statement of Prosecutions undertaken by Railway Audit Department.	Agent	10th April, July, October and January.	-
Statement of Pension Applications pending disposal	Government	Do	—
Statement of Pension Contribution (adjustment)	Comptroller	15th April, July, October and January.	QE Jan'37 sent on 6·1·37
Half-yearly.			
Comparative Statement of Stores Balance	M. & S.M. Ry.	Before the 15th of the 5th month following.	8·8·36.
List of important objections outstanding	Comptroller	10th April and October	—
Statement of Dismissals of and above the rank of menials	Government	10th January and July	—
Classified List of Establishment ..., ...	Agent	Do	20-3-36

Annual.

Establishment Rolls	Agent	15th February	30·3·36
Triennial Forecast	Do	~~6th April 36 as per budget calendar~~ Do	4·4·36.
Detail Capital Budget 36-37.	Do	Soon after Government allot funds for Railways.	
Statement of Details for Budget	Do	Before the 10th March	4-4-36.
Capital and Revenue Accounts for the Worked Lines ...	Secretary for Railways	20th June	24-8-36
Capital and Revenue Accounts (Railways worked by Mysore Government). Year ending 30th June 1936	Agent, Railway Secretary, etc.	31st October	printed copy sent on 4·3·37
Notes on the above	Do do	15th November	—— do —— 25·3·37
Statement of Income-tax due by B.-C.L. Railway Co. on surplus profits.	Special Collector and Railway Secretary.	....	6·3·37
Administration Report on Railways in Mysore for the official year (July to June). 35-36	Agent	15th October	3·10·36
Administration Report on Railways worked by Government for the Railway year (April to March). 35-36.	Railway Board (through the Agent)	1st July	12·6·36
Authorization Rolls	Agent	~~13th March~~ 6th April as per budget calendar	7-4-36
Portions relating to Railways in the General Budget Estimates of the State.	Comptroller	17th March	
Portions relating to Railways in the Finance and Revenue Accounts	Do	15th November	27·10·36.
Appropriation Report—portions affecting Railways 35-36	Do	Before the end of November after the close of the annual accounts.	30·11·36.
Statistical Information required for the Dewan for Dasara Speech 35-36.	Railway Secretary	About one month previous to the commencement of Dasara.	6·8·36.
Confidential Reports on Gazetted Officers	Government	15th July	—
Return of Appointments given to members of backward communities	Do	15th February	—
Income-tax Return	Income-tax Commissioner	15th July	Annual return sent on due date

ANNEXURE IIIA.

Particulars of the Return	Due from	Due date	Date of receipt
TRAFFIC AUDIT.			
Daily.			
Ticket Collectors' Reports	Stations	Daily	Received daily.
Statement of non-issued and cut tickets	Do	Do	— do —
Statement of Blank Card Paper tickets checked	Ticket-checking Station	Do	2nd 25.3.37
Guard Reports	Guards	Do	Received correctly.
Junction Return of Goods Stock Interchanged	Junction Stations	Do	— do — regularly
Weekly.			
Approximate Return	Stations	Monday	Received correctly
Duplicate Abstracts of Goods forwarded from S.I. Railway	C. A. A., S. I. Railway	10th day after the close of the week or period.	Received.
Goods Division Sheets	Auditors of Foreign Railways	23rd day after the close of the week or period.	— do — in time.
Statement of unaccounted for Invoices	Do do	5th day of the 2nd following month.	Article 8. page 2.
Extra Train Statement	Loco. Superintendent	Thursday	for PE 10.3.37 Received on 23.3.37
Train and Engine Mileage Statement	Do do	Do	— do — do —
Transmit Memo C I	Stations	On the 2nd day following the end of each week or period.	Received between the 2nd and 10th of the month
Do G I	Do	On the 3rd day following the end of each week or period.	Delay in receipts of Returns from Bhadrawathi continued in reports of 2/37 also special Report has again been made to D.T.S. Sme with copies to T.M.

Monthly.			
Junction Return of Coaching Stock interchanged	Junction Stations	Soon after the close of the month.	Received Regularly
Duplicate Abstract of Parcels forwarded	Auditors of Foreign Railways	10th day after the close of the month.	31.3.37
Coaching Division Sheets	Do do	5th day of 2nd month following.	1 to 10.3.37
Statement of Unaccounted for Way Bills	Do do	Do do	12.3.37
Statement of Home Line Passes for the month of	Departmental Officers	5th of month following.	Received Regularly
Do do P.T.O.'s for the month of	Do do	Do do	— do —
Statement of Foreign Line P.T.O.'s for	Departmental Officers	15th of month following	— do —
Do do Passes for	Agent	15th of the following month.	— do —
Account Current of Through Traffic for	Auditors of Foreign Railways	15th of the 2nd month following.	— do —
Summary of hire Accounts for	Chief Auditor and Accountant, M. & S.M. Ry.	Last day of the following month.	— do — Jan'37 Recd.
Transit Memo C II	Stations	3rd day of the following month.	Received between the 2nd & 10th of the month
Do C III	Do	8th day of the following month.	
Do G II	Do	2nd of the month following.	Delay in receipt of Returns from Bhadravathi continues in respect of 2/37 also Spl: Report has again been made to DTS.SME with copies to I.M.
Do G III	Do	8th day of the month following.	

ANNEXURE IV.

Name of Register	Period of scrutiny	Date of last scrutiny
Revenue Abstracts, A, B, C, E, F and G	Monthly	6.4.37
Sales Account	Do	1.4.37
Purchase Account	Do	3.4.37
Pay Clerks' Cash Book	Do	31.3.37
Register of Objectionable Expenditure	Do	7.4.37
Do Bills (unaudited)	Do	22.3.37
Contractors' Ledger	Do	5.4.37
Scale Register	Do	31.3.37
Register of Capital Expenditure	Do	5.4.37
Do Miscellaneous Advances	Do	5.4.37
Do Deposits—Miscellaneous	Do	— do —
Cash Abstract Book	Do	31.3.37
Journal	Do	— " —
Ledger	Do	— " —
Progress Register (Exchange Accounts)	Do	30-3-37
Register of Monthly Account Current of Stores	Do	3.4.37
Provident Fund Check Registers	Do	31-3-37
Register of Imprests	Do	
Do Workshop Labour	Do	8.3.37
Exchange Account Register	Do	30-3-37
Land Register	Do	8.2.37
Sub-Register	Do	
Register of Works	Quarterly	As & when the entries made
Do Provident Fund Closed Accounts	Yearly	
Do Unpaid Wages	Whenever a pay order is passed.	31.3.37
Service Register (Pensionable or Non-Pensionable).	Whenever a fresh entry is made.	yes. as each transaction takes place.
Employment Register for Menials	Do ...	31.3.37
Salary and Travelling Allowance Audit Registers.	Do	31.3.37
Provident Fund Ledgers	Whenever a depositor is paid.	29.3.37.